

Amendment No. 4 to SB2326

Kurita
Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 2326

House Bill No. 2354*

by adding the following language as appropriately designated sections to precede the final section:

SECTION __. Tennessee Code Annotated, Section 67-4-1004, is further amended by adding the following language as a new, appropriately designated subsection:

(d)

(1) In addition to the tax provided in subsection (a), there shall be levied an additional two cents (2¢) on each cigarette.

(2) Any wholesale dealers, jobbers, tobacco distributors, and retail dealers having cigarette tax stamps, affixed and unaffixed, in their possession on July 1, 2007, shall not be required to pay such additional cigarette tax on such stamps resulting from the increase in the tax rate of two cents (2¢) imposed by this subsection (d) on cigarettes bearing such stamps.

SECTION __. Tennessee Code Annotated, Section 67-4-1025, is amended by adding the following language as a new subsection (e):

(e) Notwithstanding the provisions of subsections (a) and (b) of this section to the contrary, all cigarette tax revenue generated from the additional tax rate of two cents (2¢) on each cigarette imposed by §67-4-1004(d) shall be earmarked for the department of health for distribution to designated trauma centers, regional comprehensive pediatric centers and other acute care facilities with significant levels of trauma care as defined by the trauma care advisory council in the department. Such funds shall be distributed as permitted by law.

